



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Sally Van Hemelryck **Phone #:** (406) 342-5237

(Signature)

(Date)

Chair, Board of Trustees: Charles Hopf

(Signature)

(Date)

County Superintendant Tamara Kimball

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

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52 Treasure County

0923 Hysham K-12 Schools

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Misc Local/Grants/Donations	LOCAL		
002	E-Rate Reimbursement	FEDERAL	Federal	Federal
003	Serv. to other Districts/ITV	LOCAL	Local	Local
004	Vo Ed State Tech Ed	STATE	State	State
005	IDEA Part B (Trans from Coop)	FEDERAL	5696947716ALLO	84.027A
006	Mid Yellowstone Electric	LOCAL	Local	
007	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141403	84.358A
008	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151403	84.358A
009	Martin Foundation	LOCAL	Local	
013	Title I, Part A, Improving Basic Programs	FEDERAL	05209233116	84.010A
014	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	05209231416	84.367
015	Title I Improving Basic Programs	FEDERAL	05209233115	84.010A
017	PPL Misc. Env.	LOCAL	Local	
327	Advancing Agriculture Education Program	STATE	State	NA
365	Indian Education For All	STATE	State	
366	Cap Investment & Def Maintenance	STATE	OTO	
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	05209238115	84.048A
465	Title I Improving Basic Programs	FEDERAL	FEDERAL	84.010A

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

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52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	211,627.69	62,222.20		10,290.42
02	Taxes Receivable - Real and Personal (120-149)	6,540.60	1,376.61		
03	Taxes Receivable - Protested (150-159)	796.77	174.72		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	218,965.06	63,773.53		10,290.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	7,337.37	1,551.33		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	211,627.69	62,222.20		10,290.42
52	TOTAL FUND BALANCE/EQUITY	211,627.69	62,222.20		10,290.42
53	TOTAL LIABILITIES AND FUND BALANCE	218,965.06	63,773.53		10,290.42

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		108,819.30	116,761.37	7,468.46
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			370.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		108,819.30	117,131.37	7,468.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)			370.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		108,819.30	116,761.37	7,468.46
52	TOTAL FUND BALANCE/EQUITY		108,819.30	116,761.37	7,468.46
53	TOTAL LIABILITIES AND FUND BALANCE		108,819.30	117,131.37	7,468.46

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,631.59		18,307.82	9,763.42
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	834.82			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,466.41		18,307.82	9,763.42
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	834.82			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,631.59		18,307.82	9,763.42
52	TOTAL FUND BALANCE/EQUITY	8,631.59		18,307.82	9,763.42
53	TOTAL LIABILITIES AND FUND BALANCE	9,466.41		18,307.82	9,763.42

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,987.81			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	21,987.81			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	21,987.81			
52	TOTAL FUND BALANCE/EQUITY	21,987.81			
53	TOTAL LIABILITIES AND FUND BALANCE	21,987.81			

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		276,322.52		
02	Taxes Receivable - Real and Personal (120-149)		559.90		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		276,882.42		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		559.90		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		276,322.52		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		276,322.52		
53	TOTAL LIABILITIES AND FUND BALANCE		276,882.42		

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

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52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			64,088.84	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			64,088.84	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			64,088.84	
52	TOTAL FUND BALANCE/EQUITY			64,088.84	
53	TOTAL LIABILITIES AND FUND BALANCE			64,088.84	



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
		(90)	(91)	(92)	(93)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

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52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	479,137.55	442,571.28
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	23,601.79	4,907.69
	1190 Penalties and Interest on Taxes	1,109.45	762.85
	1510 Interest Earnings	746.04	834.90
	1900 Other Revenue from Local Sources	74.85	0.00
	3110 Direct State Aid	429,016.07	414,920.51
	3111 Quality Educator	42,588.00	40,469.00
	3112 At Risk Student	4,450.03	4,226.04
	3113 Indian Education For All	1,856.40	1,628.64
	3114 American Indian Achievement Gap	1,400.00	1,025.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	17,451.69	15,106.37
	3116 Data For Achievement	1,365.00	1,560.00
	3118 Natural Resource Development	3,057.24	4,658.15
	3120 State Guaranteed Tax Base Aid	43,478.01	35,112.96
	3444 State School Block Grant	119,316.70	119,316.70
	3446 SB96 Block Grant Reimbursement	5,669.67	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,174,318.49	1,087,100.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	379,829.99	376,774.30
			2XX	Personal Services - Employee Benefits	82,439.48	100,694.13
			5XX	Other Purchased Services	240.00	818.18
			6XX	Supplies and Materials	23,918.19	46,478.72
			7XX	Property and Equipment Acquisition	5,388.00	0.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	48,305.00	49,954.04
			2XX	Personal Services - Employee Benefits	9,175.31	9,518.00
		222X	Educational Media Services			
			6XX	Supplies and Materials	1,636.39	1,378.87
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	45,113.26	46,575.56
			2XX	Personal Services - Employee Benefits	17,510.26	18,968.00
			3XX	Purchased Professional and Technical Services	6,428.81	7,715.11
			5XX	Other Purchased Services	7,053.15	6,689.89
			6XX	Supplies and Materials	4,485.42	4,220.59

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	4,185.00	3,962.00
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		26,309.60	32,215.02
		2XX Personal Services - Employee Benefits		5,922.40	9,450.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		27,162.17	30,714.48
		2XX Personal Services - Employee Benefits		7,329.37	9,356.00
		6XX Supplies and Materials		3,605.36	2,958.52
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		28,899.06	32,133.18
		2XX Personal Services - Employee Benefits		8,049.71	8,694.00
		3XX Purchased Professional and Technical Services		18,876.48	11,426.00
		4XX Purchased Property Services		47,688.32	37,238.63
		5XX Other Purchased Services		17,830.51	17,681.00
		6XX Supplies and Materials		40,231.85	36,477.00
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX Personal Services - Salaries		34,984.66	37,711.38
		2XX Personal Services - Employee Benefits		18,255.98	19,184.00
		5XX Other Purchased Services		0.00	244.08
		6XX Supplies and Materials		769.90	33.84
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		1,339.80	964.66
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX Personal Services - Salaries		52,239.00	54,027.96
		2XX Personal Services - Employee Benefits		8,349.91	11,092.00
		6XX Supplies and Materials		4,471.58	4,477.79
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX Personal Services - Salaries		12,217.01	12,418.99
		2XX Personal Services - Employee Benefits		157.14	0.00
		5XX Other Purchased Services		7,126.57	6,524.01
		6XX Supplies and Materials		1,784.78	340.13
		810 Dues and Fees		885.00	885.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		12,212.50	13,488.13
		2XX Personal Services - Employee Benefits		157.08	0.00
		3XX Purchased Professional and Technical Services		4,527.50	0.00
		5XX Other Purchased Services		32,246.15	32,402.67
		6XX Supplies and Materials		45.00	5,610.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			810 Dues and Fees	35.00	1,500.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	22,418.65	24,867.92	
			2XX Personal Services - Employee Benefits	8,164.36	9,518.00	
			6XX Supplies and Materials	16,306.86	25,679.68	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	8,600.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,114,907.52</u>	<u>1,163,061.46</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					287,589.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,087,100.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,163,061.46	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					211,627.69	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 10
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	83,769.19	96,836.70	
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	3,588.23	756.46	
	1190 Penalties and Interest on Taxes	189.47	145.20	
	1510 Interest Earnings	124.20	102.87	
	1900 Other Revenue from Local Sources	0.00	0.11	
	2220 County On-Schedule Trans Reimb	17,892.43	24,597.00	
	3210 State On-Schedule Trans Reimb	17,892.43	20,660.50	
	3444 State School Block Grant	8,352.28	8,352.28	
	3445 State Combined Fund School Block Grant	1,339.53	1,339.53	
	3446 SB96 Block Grant Reimbursement	1,173.98	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		134,321.74	152,790.65	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		7,613.26	0.00
		2XX Personal Services - Employee Benefits		2,094.00	0.00
	27XX Student Transportation Services				
		3XX Purchased Professional and Technical Services		90.00	15.00
		5XX Other Purchased Services		130,504.01	144,268.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				140,301.27	144,283.43

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					53,714.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					152,790.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					144,283.43 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					62,222.20 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	21.00	18.36
	1611 National School Lunch Program	8,343.65	7,853.46
	1632 Daily Adult Sales	182.50	91.50
	1900 Other Revenue from Local Sources	4,898.39	4,247.30
	3220 State Food Services Match	107.92	59.79
	4550 Federal Child Nutrition	13,055.41	18,729.98
	4552 Fresh Fruit And Vegetable	1,407.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		28,016.58	31,000.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			6XX Supplies and Materials	1,407.71	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,729.89	0.00
			2XX Personal Services - Employee Benefits	698.00	0.00
			6XX Supplies and Materials	29,239.59	28,367.73
			8XX Other Expenditures	0.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,075.19	28,452.73

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	7,742.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,000.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,452.73	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,290.42	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	151.23	278.90
	2240 County Retirement Distribution	181,415.05	120,287.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>181,566.28</u>	<u>120,566.75</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	63,608.71	61,264.90
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	8,089.46	8,122.71
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	7,554.95	7,573.36
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	5,680.93	5,238.28
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	4,548.75	4,994.29
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	6,578.89	5,224.97
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	5,858.75	5,099.73
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	1,467.72	1,032.28
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	8,748.27	8,785.15
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	2,045.94	2,019.37
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	2,045.18	2,193.22
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	4,211.53	4,043.62



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,467.72	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>120,439.08</u>	<u>117,059.60</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					105,312.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					120,566.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					117,059.60	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					108,819.30	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
001	Misc Local/Grants/Donations	
	1900 Other Revenue from Local Sources	3,821.06
002	E-Rate Reimbursement	
	1900 Other Revenue from Local Sources	4,403.80
004	Vo Ed State Tech Ed	
	3900 State Career & Technical Ed Entitlement	3,641.00
005	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	9,000.00
013	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	37,096.00
014	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,937.00
366	Cap Investment & Def Maintenance	
	1510 Interest Earnings	56.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,955.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001	Misc Local/Grants/Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		219.00
			2XX Personal Services - Employee Benefits		2,153.72
			5XX Other Purchased Services		400.54
			6XX Supplies and Materials		1,193.27
			001 Subtotal		3,966.53
002	E-Rate Reimbursement				
	410 Miscellaneous Federal Grants Direct from Feds				
	1XXX Instruction				
			5XX Other Purchased Services		111.90
	23XX Support Services - General Administration				
			5XX Other Purchased Services		728.77
			002 Subtotal		840.67
004	Vo Ed State Tech Ed				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
			5XX Other Purchased Services		1,873.00
			6XX Supplies and Materials		656.90
			004 Subtotal		2,529.90



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
005	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		7,137.95
			2XX Personal Services - Employee Benefits		1,862.05
			005 Subtotal		9,000.00
013	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		23,077.00
			2XX Personal Services - Employee Benefits		14,019.10
			013 Subtotal		37,096.10
014	Title II, Part A, Teacher/Principal Train/Recruit				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		5,937.00
			014 Subtotal		5,937.00
327	Advancing Agriculture Education Program				
	327	State - Advancing Agriculture Education			
		1XXX	Instruction		
			5XX Other Purchased Services		196.23
			327 Subtotal		196.23
365	Indian Education For All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			5XX Other Purchased Services		237.80
			365 Subtotal		237.80
366	Cap Investment & Def Maintenance				
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		5,709.88
			366 Subtotal		5,709.88
451	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		370.00
			451 Subtotal		370.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					65,884.11



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					118,689.88 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					63,955.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					65,884.11 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					116,761.37 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Misc Local/Grants/Donations	3,821.06	3,966.53	-145.47
002 E-Rate Reimbursement	4,403.80	840.67	3,563.13
004 Vo Ed State Tech Ed	3,641.00	2,529.90	1,111.10
005 IDEA Part B (Trans from Coop)	9,000.00	9,000.00	0.00
013 Title I, Part A, Improving Basic Programs	37,096.00	37,096.10	-0.10
014 Title II, Part A, Teacher/Principal Train/Recruit	5,937.00	5,937.00	0.00
327 Advancing Agriculture Education Program	0.00	196.23	-196.23
365 Indian Education For All	0.00	237.80	-237.80
366 Cap Investment & Def Maintenance	56.74	5,709.88	-5,653.14
451 Vo Ed Carl Perkins Basic Grant	0.00	370.00	-370.00
Total	63,955.60	65,884.11	-1,928.51



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	21.94	21.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21.94</u>	<u>21.86</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					7,446.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,468.46	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,120.00	1,960.00
	1510 Interest Earnings	12.68	19.43
	3260 State Driver's Education Reimbursement	2,216.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,349.20	1,979.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			4XX Purchased Property Services	1,308.29	84.00	
			6XX Supplies and Materials	601.98	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,910.27	84.00	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						6,736.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,979.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						84.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,631.59 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	54.37	53.58
	1900 Other Revenue from Local Sources	392.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>446.44</u>	<u>53.58</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	5XX Other Purchased Services			700.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>700.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	18,254.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,307.82	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	6.15	28.58	
	5300 Operating Transfers from Other Funds	8,600.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,606.15	28.58	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		10,385.80	0.00
		2XX Personal Services - Employee Benefits		1,614.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,000.79	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						9,734.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						28.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						9,763.42 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	72.00	65.24
	3281 State Technology Aid	983.84	915.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,055.84	980.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	2,397.23	2,790.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,397.23	2,790.00	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						23,796.95 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						980.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,790.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,987.81 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	39,638.41	39,833.68	
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,819.14	419.00	
	1190 Penalties and Interest on Taxes	66.98	91.65	
	1510 Interest Earnings	683.65	710.15	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		42,208.18	41,054.48	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		30,068.66	1,864.40
		6XX Supplies and Materials		0.00	4,015.00
		8XX Other Expenditures		0.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,068.66	6,179.40

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						241,447.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,054.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,179.40 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						276,322.52 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	32,949.24	39,841.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>32,949.24</u>	<u>39,841.14</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	35,102.42	43,342.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>35,102.42</u>	<u>43,342.04</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	67,589.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,841.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,342.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	64,088.84	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	14,720.00	18,463.35
XX	39X	1XXX	112 Certified Teacher Staff Salaries	52,239.00	54,027.96
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	379,761.23	348,408.53
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	16,725.47	13,076.31
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	506.80	938.88
XX	XXX	26XX	41X Energy Utility Services	26,821.38	25,599.07
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,769.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,769.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,923.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,628.22
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	58,137.96
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	37,711.38	0.00	0.00	0.00	0.00
280	1XXX	2XX	19,184.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	244.08	0.00	0.00	0.00	0.00
280	1XXX	6XX	33.84	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	964.66	0.00	0.00	0.00	0.00
Totals			58,137.96	0.00	0.00	0.00	0.00

58,137.96

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	100,800.00	0.00	0.00	0.00	100,800.00
Land Improvements	55,839.90	0.00	0.00	0.00	55,839.90
Buildings	2,219,966.00	0.00	0.00	0.00	2,219,966.00
Machinery and Equipment	113,826.88	0.00	0.00	0.00	113,826.88
Totals at Historical Cost	2,490,432.78	0.00	0.00	0.00	2,490,432.78
Depreciation					
Improvement Accum	32,054.88	0.00	2,791.99	0.00	34,846.87
Building Accum	1,529,042.92	0.00	44,076.06	0.00	1,573,118.98
Machinery and Equipment Accum	73,899.58	0.00	7,747.08	0.00	81,646.66
Total Accumulated Depreciation	1,634,997.38	0.00	54,615.13	0.00	1,689,612.51
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	855,435.40	0.00	-54,615.13	0.00	800,820.27

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	10,539.07	0.00	0.00
Unallocated	44,076.06	0.00	0.00
Total Depreciation for FY2016	54,615.13	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	59,298.43	4,281.03	0.00	0.00	63,579.46	4,231.04	59,348.42
Total Governmental Activity							
Non-bond Long-Term Liabilities	59,298.43	4,281.03	0.00	0.00	63,579.46	4,231.04	59,348.42

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0923-44171113

**** Recalculated ****

52 Treasure County

0923 Hysham K-12 Schools

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	117,819.37	0.00	117,819.37
Net Pension - TRS	0.00	777,036.00	0.00	777,036.00